



MIAMI-DADE COUNTY
DEPARTMENT OF PROPERTY APPRAISAL
EXEMPTION DIVISION

February 15, 2008

Dear Homeowner:

Florida law affords property owners various property tax benefits including the Homestead Exemption (recently increased to \$50,000), the Save our Homes Assessment Limitation (which caps annual assessment increases at three percent) and most recently, a portability provision which allows property owners to transfer all or part of their accumulated Save Our Homes benefits to a new home.

In order to help you access these benefits, the Miami-Dade County Property Appraiser has, as a courtesy, enclosed application forms for the Homestead Exemption (MDR501) and the Transfer of Homestead Assessment Difference (DR501T).

If you previously had Homestead Exemption and benefited from the Save Our Homes limitation in 2007, the law now allows you to transfer up to \$500,000 of those savings to another property for which you are applying for Homestead Exemption. This could significantly reduce the taxes due on your new property. If you do not want to apply for this portability benefit, please write "none," across the Transfer of Homestead Assessment Difference form, sign it, and return with your homestead application. The application deadline is March 1, 2008.

Applications can be returned by mail to:

Miami-Dade County
Department of Property Appraisal
Exemptions Division
PO Box 013140
Miami, FL 33101-3140

If you have questions about qualifying for these benefits or would like additional information, please call the Property Appraiser's office at (786) 331-5321 or visit our website at www.miamidade.gov/pa.

Sincerely,

Angela V. Neumann, A.S.A., C.F.E.
Division Director



Delivering Excellence Every Day

GENERAL INSTRUCTIONS TO COMPLETE YOUR EXEMPTION APPLICATION

Do not attach originals. They will not be returned

- 1. All owners residing on the property should complete this application.**
Unless you're using a pre-printed application, write your **COMPLETE NAME, PROPERTY ADDRESS, LEGAL DESCRIPTION and DEED INFORMATION** where indicated. (Attach additional sheets if necessary)

- 2. Make sure to check All EXEMPTIONS for which you are applying.**
PLEASE NOTE: The Homestead Exemption is often a pre-requisite to qualifying for the various property tax exemptions allowed under Florida Law.

- 3. ANSWER ALL QUESTIONS on the Exemption Application Form.**
Any two of the following, issued prior to January 1, will be accepted as proof of Florida residency:
 - Florida Driver's License or Florida ID
 - Current Year SSA-1099 or W-2
 - Florida Auto Registration
 - IRS 1040 Tax Return from previous year
 - Florida Voter's Registration Card
 - Employment Letter on Employer's Letterhead**IMPORTANT:** Attach **COPIES** of the two documents you use from the above list.
If filing for Homestead Exemption on a property held in a Trust, a copy of the Trust Agreement must be attached to this application.
Non U.S. citizens must attach a copy of their permanent U.S. residency document (e.g. Green Card)...front and back.



Applying for a WIDOW/WIDOWER EXEMPTION?

You **MUST** attach a copy your spouse's death certificate.



Applying for DISABILITY EXEMPTION?

You must select one of the Disability Exemptions listed on the Homestead Exemption application form.

\$500 Civilian Disability: One (1) doctor's certificate

Civilian Disability Total Exemption: Two (2) doctor's certificates (509-01-10) and a notarized income affidavit (DR-501A)

\$5,000 Veteran's Disability: VA letter (27-125) service connected disability, 10% or more

Veteran's Disability Total Exemption: VA letter (27-333) service connected total and permanent disability



Applying for the SENIOR CITIZEN EXEMPTION?

You must complete form **DR-501SC**.

First time applicants must submit a Federal Income Tax Return.

Income information is required for each household member, regardless of ownership.



READ, SIGN & DATE THE APPLICATION!

Please provide your telephone number.

Folio:

Property Address:

Tax Year **2008**

☐ New ☐ Change ☐ Additional

Applicant/Co-applicant Name and Address:

Property Legal Description:

Ownership Information

Percent of Ownership: _____ Type of Deed: _____

Recorded Book: _____ Page: _____

Date Recorded: _____ Date of Deed: _____

Permanent Florida residency required as of January 1

Documentation Required For All Items Below

- ☐ \$25,000 Homestead Exemption
- ☐ \$5,000 Disabled Veteran
- ☐ \$500 Widow/Widower Exemption
- ☐ \$500 Disability Exemption
- ☐ \$500 Blind Person's Exemption
- ☐ Total and Permanent Disability Exemption - Quadriplegics
- ☐ Total and Permanent Disability Exemption - Civilian
- ☐ Service Connected Total and Permanent Disability Exemption
- ☐ Exemption for Disabled Veterans Confined to Wheelchairs

NOTE: If you wish to apply for the 65 + additional homestead exemption you must file form DR-501SC. However, you must either receive, or apply for, the regular homestead to get the 65 + additional homestead exemption. If you have already received regular homestead exemption, you do not need to file another Form MDR-501.

Note: Disclosure of your social security number is mandatory. It is required by section 196.011 (1), Florida Statutes. The social security number will be used to verify taxpayer identity information and homestead exemption information submitted to property appraisers. Your social security number will be kept confidential by the Miami-Dade Property Appraiser's Office.

| | Owner | Spouse/Owner | Co-Owner |
|--|-------|--------------|----------|
| Social Security Number | | | |
| Marital status | | | |
| Did you file for tax exemptions last year? | | | |
| Last year's address | | | |
| City/State | | | |
| County | | | |
| Proof of residence for all owners | | | |
| Date you last became a permanent resident of Florida | | | |
| Date of occupancy | | | |
| Florida driver license number & Issue Date | | | |
| Florida vehicle tag number & Issue Date | | | |
| Are you a US Citizen? | | | |
| Immigration number (Alien Card - if not a U.S. citizen) & Issue Date | | | |
| Florida voter registration number & Issue Date | | | |
| Date of Birth | | | |
| Current employer | | | |
| Address listed on your last IRS return | | | |

I hereby authorize the Miami-Dade Property Appraiser's Office to obtain information necessary to determine my eligibility for the exemption(s) applied for. NOTE: If all information is not received by March 1st, your application will be processed for whatever exemptions you qualify for on that date. I hereby make application for the exemptions indicated and affirm that I do qualify for same under Florida Statutes. I am a permanent resident of the State of Florida and I own and occupy the property described above. I understand that section 196.131 (2), Florida Statutes provides that any person who knowingly and willfully give false information for the purpose of claiming homestead exemption is guilty of a misdemeanor of the first degree, punishable by a term of imprisonment not exceeding 1 year or a fine not exceeding \$5,000 or both. Further, under penalties of perjury, I declare that I have read the foregoing application and the facts in it are true. I understand that if I file this application before January 1st, of the year for which I am applying and subsequently move out of the property before January 1st, then I will notify the Miami-Dade Property Appraiser's Office promptly as required by law. **ONLY PERSONS INDICATED ON THIS APPLICATION AS RESIDING OWNERS AND PROVIDING HEREIN THEIR SOCIAL SECURITY NUMBER AND FLORIDA RESIDENCY PROOFS WILL BE THE RECIPIENTS OF THE HOMESTEAD EXEMPTION BENEFIT IF THIS APPLICATION IS GRANTED. ATTACH ADDITIONAL SHEETS IF NECESSARY.**

OFFICE USE ONLY (WILL SUBMIT)

Signature of Applicant

Date: _____

Signature of Deputy

Signature of Co-applicant

Phone Number: _____

Entered By

This application must be filed with the property appraiser on or before March 1st

The information contained in this application will be provided to the Department of Revenue and the Department and/or the property appraisers are authorized to provide this information to any state in which the applicant has previously resided, pursuant to 196.121, Florida Statutes. Social Security Numbers will remain confidential pursuant to sections 193.114(6) and 193.074, Florida Statutes.

Notice: A Tax Lien can be imposed on your property pursuant to Section 196.161, Florida Statutes.

Section 196.161 (1) provides:

(1)(a) When the estate of any person is being probated or administered in another state under allegation that such person was a resident of that state and the estate of such person contains real property situate in this state upon which homestead exemption has been allowed pursuant to s. 196.031 for any year or years within 10 years immediately prior to the death of the deceased, then within 3 years after the death of such person the property appraiser of the county where the real property is located shall, upon knowledge of such fact, record a notice of tax lien against the property among the public records of that county, and the property shall be subject to the payment of all taxes exempt thereunder, a penalty of 50 percent of the unpaid taxes for each year, plus 15 percent interest per year, unless the circuit court having jurisdiction over the ancillary administration in this state determines that the decedent was a permanent resident of this state during the year or years an exemption was allowed, whereupon the lien shall not be filed or, if filed, shall be canceled of record by the property appraiser of the county where the real estate is located. (b) In addition, upon determination by the property appraiser that for any year or years within the prior 10 years a person who was not entitled to a homestead exemption was granted a homestead exemption from ad valorem taxes, it shall be the duty of the property appraiser making such determination to serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property shall be identified in the notice of tax lien. Such property which is situated in this state shall be subject to the taxes exempted thereby, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum. However, if a homestead exemption is improperly granted as a result of a clerical mistake or omission by the property appraiser, the person improperly receiving the exemption shall not be assessed penalty and interest. Before any such lien may be filed, the owner so notified must be given 30 days to pay the taxes, penalties, and interest.

2008 exemption filing period January 2 to March 3, 2008
March 3 is the absolute deadline. Applications will be accepted at:

| | | |
|--|--|--|
| <i>January 2 to March 3, 2008</i> <i>Mondays – Fridays (9:00 a.m. – 4:00 p.m.)</i> Stephen P. Clark Center 111 N.W. First St. (lobby) South Dade Government Center 10710 S.W. 211 St. (2nd Floor) | <i>January 7 to February 22, 2008</i> <i>Mondays – Fridays (9 a.m. – 4:00 p.m.)</i> Miami-Dade Permitting & Inspection Center 11805 SW 26 Street (2nd Fl.) Hialeah District Court 11 East 6th Street North Dade Justice Center 15555 Biscayne Blvd | <i>Saturday, February 9, 2008</i> <i>9:00 a.m. to 12:00 noon</i> South Dade Government Center 10710 SW 211 St (2nd floor) The Team Metro Bus at the North Dade Justice Center parking lot 15555 Biscayne Blvd |
|--|--|--|

All offices will be closed on legal holidays:
Mondays: January 21, 2008 & February 18, 2008



**Transfer of Homestead Assessment Difference
Attachment to Original Application for Ad Valorem Tax Exemption**

Section 193.155, Florida Statutes, 12DER-XXXX, Florida Administrative Code

DR-501T
N. 01/30/08
Eff. 02/08

If you have applied for a new homestead exemption for 2008 and are entitled to transfer a homestead assessment difference from a homestead exemption for 2007, file this form with your property appraiser by March 1, 2008. Co-applicants transferring from a different homestead must fill out a separate form.

| NEW HOMESTEAD APPLICANT — COMPLETE STEPS 1-5 | | | |
|---|--|--|---|
| STEP 1 | | NEW HOMESTEAD | |
| Applicant name | | Home phone (include area code) | Work phone (include area code) |
| New address | | Parcel ID number | |
| City, State, ZIP | | County | Total number of owner applicants |
| STEP 2 | | PREVIOUS HOMESTEAD | |
| County | | Parcel ID number | Date sold or no longer used as your homestead |
| Address | | City, State, ZIP | |
| STEP 3* | Co-applicants who owned and lived at the previous homestead. | | STEP 4* |
| | 1. _____ | | |
| | 2. _____ | | |
| | 3. _____ | | |
| | | Other owners of the previous homestead not applying for transfer to this new homestead | |
| | | 1. _____ | |
| | | 2. _____ | |
| | | Did any of these owners remain in the previous homestead? Yes <input type="checkbox"/> No <input type="checkbox"/> | |
| STEP 5* | | THE APPLICANT AND ALL CO-APPLICANTS (STEP 3) MUST SIGN BELOW | |
| I affirm that I qualify for the homestead exemption assessment transfer from the above previous homestead. Under penalties of perjury, I declare that I have read the foregoing application and the facts in it are true. | | | |
| Signature of Applicant | | | Date |
| Signature of Co-applicant 1 | | | Date |
| Signature of Co-applicant 2 | | | Date |

| COMPLETED BY PROPERTY APPRAISER OF APPLICANT'S NEW COUNTY | |
|---|------------------------|
| Signature of Property Appraiser or Deputy | Date |
| If previous homestead was in a different county, add your contact information. Send this form with a copy of the <i>Original Application for Ad Valorem Tax Exemption</i> (Form DR-501) to the Property Appraiser's office in the county of the previous homestead. | |
| Contact name _____ | Mailing address _____ |
| Fax _____ | _____ |
| E-mail address _____ | City, State, ZIP _____ |

| INSTRUCTIONS TO PROPERTY APPRAISER OF PREVIOUS HOMESTEAD |
|--|
| Based on your county's records, complete and return Form DR-501R, <i>Certificate of Transfer of Homestead Assessment Difference</i> , to the contact above by April 1 st or within 2 weeks after receiving Form DR-501T, <i>Transfer of Homestead Assessment Difference</i> , whichever is later. |

*Use additional pages, if needed.